EXHIBIT 21

Matthew Kaplan

From: Sent:

Gary Adelman [gary@bartonesq.com]

Thursday, November 29, 2007 5:31 PM

To:

mkaplan@cdas.com; ingber.law@verizon.net; mpinnisi@pinnisianderson.com;

brian.greenfield@gprlaw.com

Cc:

tbutterfield@cdas.com

Subject:

Re: Lyons/Party Art - Draft Order

Matt

You can expect it tomorrow. As you know the order is between us and was not required by the Judge and while we think it necessary, the parties should still be producing the required documents in the most efficient time frame.

Look for it tomorrow

Gary Adelman Barton Barton & Plotkin, LLP 420 Lexington Avenue **Suite 1830** New York, N.Y. 10170

www.ipmegroup.com

www.bartonesq.com

----Original Message----

From: Matthew Kaplan <mkaplan@cdas.com>

To: Gary Adelman; 'Mark Ingber' <ingber.law@verizon.net>; 'Michael D. Pinnisi' <mpinnisi@pinnisianderson.com>; 'Brian Greenfield' <brian.greenfield@gprlaw.com>

CC: 'Toby Butterfield' <tbutterfield@cdas.com>

Sent: Thu Nov 29 17:29:35 2007 Subject: Lyons/Party Art - Draft Order

Dear Mr. Adelman:

During the conference on Monday afternoon, I believe you stated that you would prepare and circulate the draft order based upon Judge Stanton s decisions. As it is now Thursday afternoon, when can we expect to see the draft order?

Also, if all counsel would please provide me with available dates in December and early January for witness depositions. So you are all aware, Ms. Sherman is going to unavailable starting December 26th through January 13th as she will be out of the country during her winter break.

Re	gard	ls.
		٠,

Matthew

Matthew A. Kaplan
COWAN, DEBAETS, ABRAHAMS & SHEPPARD LLP
41 Madison Avenue, 34th Floor | New York, NY 10010
T: +1 212.974.7474 | F: +1 212.974.8474

mkaplan@cdas.com <mailto:mkaplan@cdas.com | www.cdas.com <http://www.cdas.com/>

*** This e-mail and any files transmitted with it are confidential. Its contents are intended solely for the recipient(s) indicated and may also be privileged. If you are not the intended recipient, you are hereby notified that disclosing, copying, distributing or taking any action in reliance on the contents of this e-mail is strictly prohibited. If you have received this e-mail in error, please delete this e-mail from your system and notify Cowan, DeBaets, Abrahams & Sheppard LLP immediately by e-mail at cdas@cdas.com. ***